

ORDINANCE NO. 32, 2007 SERIES

**AN ORDINANCE AMENDING FRANKFORT CODE OF ORDINANCES CHAPTER 110,
GENERAL LICENSING PROVISIONS, SECTION 110.03(A)(5)(c)**

BE IT ORDAINED BY THE CITY OF FRANKFORT, KENTUCKY,

That Frankfort Code of Ordinances, Section 110.03(A)(5)(c) is hereby amended to read as follows:

110.03(A)(5)(c)(1) Applicability of the foregoing to employees whose compensation is not wholly subject to the City occupational license fee. Individuals whose compensation is earned for services performed both within and without the City are subject to the license fee in the same proportion that services performed within the City bear to their total employment time. The occasional entry into the City of Frankfort of an employee, who (i) performs the duties for which he is employed entirely outside the City of Frankfort, but enters the City of Frankfort for the purposes of reporting, receiving instructions, testifying, accounting, etc., incidental to his duties outside the City of Frankfort, or (ii) spends a total of two eight hour work-days or less providing services in Frankfort and whose receipts for such services provided in Frankfort are less than \$1,600 annually, shall not be deemed activities for which occupational license fee is required to be paid to the City of Frankfort.

110.03(A)(5)(c)(2) An employee earning not more than \$4,000 in the City of Frankfort per year or working not more than a total of 5 eight hour work days in the City of Frankfort per year for which the employee earns not more than \$4,000, may elect to pay a flat occupational license fee to the City of Frankfort in the amount of \$35.00. In order to elect this payment option, the individual's employer is required to file with the City a completed Election to Pay Flat Tax Return Form signed by the employer and employee with the required \$35.00 payment with the employer's fourth quarter occupational license tax return no later than January 31 of the following year. The filing of this completed form with the required payment on behalf of an employee qualified to elect this payment option is deemed to satisfy the requirements of Sections 111.30, 110.03 and 110.07 of the City of Frankfort's Code of Ordinances.

First reading on the 27th day of August, 2007.

Final adoption on the 24th day of September, 2007.

S/William I. May, Jr.

T/Mayor

Attest:

S/Ramona W. Newman

T/City Clerk

SUMMARY: This ordinance clarifies that individuals employed to perform duties entirely outside the City, but who enter the City for the purposes of reporting, receiving instructions, testifying, accounting, etc., only occasionally and incidental to their duties outside the City, shall not be deemed activities for which business license tax or occupational license tax is required to be paid to the City and provides that an employee earning not more than \$4,000 per year or working not more than a total of 5 eight hour work days in the City of Frankfort per year, may elect to pay a flat occupational license fee to the City of Frankfort in the amount of \$35.00.

S/Robert C. Moore
T/City Solicitor

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